

**AMENDMENTS TO THE CLAIMS**

CLAIMS 1-13 (CANCELED).

14. (Currently amended) An accounting system[[,]] comprising:

~~wherein~~ a license server[[,]] connected with an accounting server; and

a content reproduction device that is structurally arranged to read out an accounting ID identifying money information from a prepaid card, to transmit a content ID identifying a desired encrypted content and the accounting ID to the license server through a communication network, and to receive and store decoding information needed to decode the desired encrypted content from the license server when the license server determines that decoding information can be provided to the content reproduction device ~~are connected through communication network,~~

~~wherein the content reproduction device reads out an accounting ID identifying money information from a prepaid card, transmits a content ID identifying an encrypted content and the accounting ID to obtain and store decoding information from the license server and performs decoding and reproduction with the stored decoding information each time the encrypted content is decoded,~~

wherein the license server is structurally arranged to receive the content ID and the accounting ID from the content reproduction device and to transmit ~~transmits~~ an accounting amount obtained from the received content ID and the accounting ID to the accounting server that is structurally arranged to compare the accounting amount to a remaining amount of money information corresponding to the received accounting ID and when the remaining amount of money information corresponding to the received accounting ID is larger than the accounting amount the accounting server subtracts the accounting amount from the remaining amount of money information corresponding to the received accounting ID and returns ~~obtain an indication of a successful accounting result from the accounting to the license server and returns to the content reproduction device decoding that upon receipt of the indication of the successful accounting result determines that the decoding information corresponding to the content ID if the accounting result is the success of the accounting, and wherein if money information~~

~~corresponding to the received accounting ID is larger than the received accounting amount, the accounting server subtracts the accounting amount from the money information and returns the success of the accounting will be provided to the content reproduction device through the communication network so that the content reproduction device then perform decoding with the stored decoding information each time the particular encrypted content is selected to be decoded for reproduction.~~

15. (Withdrawn) An accounting system,

wherein a license server, an accounting server and a content reproduction device are connected through communication network,

wherein the content reproduction device reads out an accounting ID identifying money information from a prepaid card, transmits a content ID identifying an encrypted content and the accounting ID to obtain and store decoding information from the license server, and performs decoding and reproduction with the stored decoding information each time the encrypted content is decoded,

wherein the license server transmits the received content ID and accounting ID to obtain an accounting result from the accounting server and returns to the content reproduction device decoding information corresponding to the content ID if the accounting result is the success of the accounting, and

wherein if money information corresponding to the received accounting ID is larger than the accounting amount obtained from the received content ID, the accounting server subtracts the accounting amount from the money information and returns the success of the accounting.

16. (Currently amended) An accounting system comprising:

a content reproduction device<sub>1</sub>;

a license server<sub>2</sub> connected to an accounting server<sub>3</sub>; and

a license vending machine connected to the license server through a communication network, the license vending machine being structurally arranged to read decoding information

from a license card needed to provide desired encrypted content from the content reproduction device,

~~wherein the license server, the accounting server and the license vending machine are connected through communication network,~~

wherein when the license vending machine is structurally arranged to receive and read ~~reads~~ a license card lacking needed ~~and decoding information does not exist~~ for a content ID identifying ~~an~~ the desired encrypted content, the license vending machine is further structurally arranged to read ~~reads~~ out an accounting ID identifying money information and the content ID from the license card corresponding to the desired encrypted content, ~~transmits~~ to transmit the content ID and the accounting ID ~~to obtain~~ the license server, to receive the needed decoding information from the license server based upon the content ID and the accounting ID transmitted to and processed by the license server and records to record the needed decoding information correspondingly to the content ID and the desired encrypted content into the license card when supplied by the licensing server, the licensing server being structurally arranged to receive the content ID and the accounting ID from the license vending machine and to transmit an accounting amount obtained from the received content ID and the accounting ID to the accounting server that is structurally arranged to compare the accounting amount to a remaining amount of money information corresponding to the received accounting ID and when the remaining amount of money information corresponding to the received accounting ID is larger than the accounting amount the accounting server subtracts the accounting amount from the remaining amount of money information corresponding to the received accounting ID and returns an indication of a successful accounting result to the license server that upon receipt of the indication of the successful accounting result determines that the decoding information corresponding to the content ID will be provided to the license vending machine through the communication network,

wherein the content reproduction device is structurally arranged to receive and read ~~reads~~ the license card ~~[[,]] obtains and stores so as to obtain selected~~ decoding information stored in the license card that corresponds ~~corresponding~~ to a content ID identifying ~~an~~ particular encrypted content selected for reproduction and performs to store the selected decoding information and to

then perform decoding and reproduction with the stored selected decoding information each time the particular encrypted content is selected to be decoded[[,]]

~~wherein the license server transmits an accounting amount obtained from the received content ID and the accounting ID to obtain an accounting result from the accounting server and returns to the content reproduction device decoding information corresponding to the content ID if the accounting result is the success of the accounting, and~~

~~wherein if money information corresponding to the received accounting ID is larger than the received accounting amount, the accounting server subtracts the accounting amount from the money information and returns the success of the accounting for reproduction.~~

17. (Previously presented) The accounting system of claim 16, wherein when a content ID of an encrypted content to be reproduced does not exist in the license card, the content reproduction device records the content ID into the license card.

18. (Withdrawn) An accounting system comprising a content reproduction device, a license server, an accounting server and a license vending machine, wherein the license server, the accounting server and the license vending machine are connected through communication network,

wherein when the license vending machine reads a license card and decoding information does not exist for a content ID identifying an encrypted content, the license vending machine reads out an accounting ID identifying money information and the content ID from the license card, transmits the content ID and the accounting ID to obtain decoding information from the license server and records the decoding information correspondingly to the content ID into the license card,

wherein the content reproduction device reads the license card, obtains and stores decoding information corresponding to a content ID identifying an encrypted content and performs decoding and reproduction with the stored decoding information each time the encrypted content is decoded,

wherein the license server transmits the received content ID and accounting ID to obtain an accounting result from the accounting server and returns to the content reproduction device decoding information corresponding to the content ID if the accounting result is the success of the accounting, and

wherein if money information corresponding to the received accounting ID is larger than the accounting amount obtained from the received content ID, the accounting server subtracts the accounting amount from the money information and returns the success of the accounting.

19. (Withdrawn) The accounting system of claim 18, wherein when a content ID of an encrypted content to be reproduced does not exist in the license card, the content reproduction device records the content ID into the license card.

20. (Currently amended) The accounting system of claim 14, wherein the ~~exchange of data through the communication network is performed with encryption~~ structurally arranged to exchange encrypted data between at least the content reproduction device and the license server.

21. (Previously presented) The accounting system of claim 14, wherein the accounting ID and/or the decoding information are provided with an expiration date.

22. (Currently amended) The accounting system of claim 14, wherein the license server ~~records~~ is further structurally arranged to record a content ID of a content used for each accounting ID as a usage history.

23. (Previously presented) The accounting system of claim 22, wherein the license server records the number of times of usage for each content ID as a usage history.

24. (Withdrawn) A content reproduction device decoding and using an encrypted content, wherein the device comprises an input unit for inputting a content ID of an encrypted content to be reproduced, a prepaid card read unit for requesting decoding information from an accounting

ID stored in a prepaid card and the content ID input in the input unit, and a decoding unit for decoding the encrypted content with the obtained decoding information, wherein decoding and reproduction are performed with the obtained decoding information each time the encrypted content is used.

25. (Withdrawn) A license vending machine, wherein if the content reproduction device decodes and reproduces an encrypted content with decoding information recorded on a license card in each time, the license card stores a content ID of an encrypted content and decoding information for decoding the encrypted content in a corresponding manner and also stores an accounting ID identifying money information, and wherein if decoding information corresponding to a content ID to be reproduced does not exist when the license card is read, the license vending machine comprises a license card read unit for requesting decoding information from the content ID and the accounting ID and a license card write unit for recording the obtained decoding information correspondingly to the content ID into the license card.

26-27 (Canceled).

28. (Withdrawn) The accounting system of claim 15, wherein the exchange of data through the communication network is performed with encryption.

29. (Currently amended) The accounting system of claim 16, wherein the ~~exchange of data through the communication network is performed with encryption~~ structurally arranged to exchange encrypted data between at least the content reproduction device and the license server.

30. (Currently amended) The accounting system of claim 17, wherein the ~~exchange of data through the communication network is performed with encryption~~ structurally arranged to exchange encrypted data between at least the content reproduction device and the license server.

31. (Withdrawn) The accounting system of claim 18, wherein the exchange of data through the communication network is performed with encryption.

32. (Withdrawn) The accounting system of claim 19, wherein the exchange of data through the communication network is performed with encryption.

33. (Withdrawn) The accounting system of claim 15, wherein the accounting ID and/or the decoding information are provided with an expiration date.

34. (New) A computer-readable recording medium physically recording thereon a computer program for controlling an accounting system including a license server connected with an accounting server and further connected to a content reproduction device through a communication network, the computer program including:

a sub-program to control the content reproduction device to read out an accounting ID identifying money information from a prepaid card, to transmit a content ID identifying a desired encrypted content and the accounting ID to the license server through a communication network, and to receive decoding information needed to decode the desired encrypted content from the license server when the license server determines that decoding information can be provided to the content reproduction device;

a sub-program to control the license server to receive the content ID and the accounting ID from the content reproduction device and to transmit an accounting amount obtained from the received content ID and the accounting ID to the accounting server and to provide the decoding information corresponding to the content ID to the content reproduction device through the communication network when the license server receives an indication of a successful accounting result from the accounting server; and

a sub-program to control the accounting server to compare the accounting amount received from the license server to a remaining amount of money information corresponding to the accounting ID also received from the license server and when the remaining amount of money information is larger than the accounting amount the accounting server is controlled to

subtract the accounting amount from the remaining amount of money information corresponding to the received accounting ID and to return the indication of a successful accounting result to the license server.

35. (New) A computer-readable recording medium physically recording thereon a computer program for controlling a content reproduction device connected through a communication network to a license server that is connected with an accounting server,

wherein the computer program controls the content reproduction device:

to read out an accounting ID identifying money information from a prepaid card;

to transmit a content ID identifying a desired encrypted content and the accounting ID to the license server through the communication network; and

to receive decoding information needed to decode the desired encrypted content from the license server when the license server and the accounting server cooperate to determine that decoding information can be provided to the content reproduction device based upon an successful accounting result provided from the accounting server to the license server that enables the accounting server to transmit the decoding information needed to decode the desired encrypted information to the content reproduction device.